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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/736,345	12/15/2000	Jacques Nault	14545-1 "USPR	8752

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EXAMINER

KRAMER, JAMES A

ART UNIT	PAPER NUMBER
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3627

DATE MAILED: 09/21/2004

Please find below and/or attached an Office communication concerning this application or proceeding.

Office Action Summary

Application No.

09/736,345

Applicant(s)

NAULT, JACQUES

Examiner

James A. Kramer

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-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE ____ MONTH(S) FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If the period for reply specified above is less than thirty (30) days, a reply within the statutory minimum of thirty (30) days will be considered timely.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☐ Responsive to communication(s) filed on ____.
- 2a) ☒ This action is **FINAL**. 2b) ☐ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☐ Claim(s) ____ is/are pending in the application.
- 4a) Of the above claim(s) ____ is/are withdrawn from consideration.
- 5) ☐ Claim(s) ____ is/are allowed.
- 6) ☐ Claim(s) ____ is/are rejected.
- 7) ☐ Claim(s) ____ is/are objected to.
- 8) ☐ Claim(s) ____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on ____ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
- ☐ Certified copies of the priority documents have been received.
 - ☐ Certified copies of the priority documents have been received in Application No. ____.
 - ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).
- * See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- ☐ Notice of References Cited (PTO-892)
- ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
- ☐ Information Disclosure Statement(s) (PTO-1449 or PTO/SB/08)
Paper No(s)/Mail Date ____.
- ☐ Interview Summary (PTO-413)
Paper No(s)/Mail Date. ____.
- ☐ Notice of Informal Patent Application (PTO-152)
- ☐ Other: ____.

DETAILED ACTION

Claim Rejections - 35 USC § 102

The following is a quotation of the appropriate paragraphs of 35 U.S.C. 102 that form the basis for the rejections under this section made in this Office action:

A person shall be entitled to a patent unless –

(b) the invention was patented or described in a printed publication in this or a foreign country or in public use or on sale in this country, more than one year prior to the date of application for patent in the United States.

Claims 12-55 are rejected under 35 U.S.C. 102(b) as being anticipated by Sampson.

Sampson teaches a method and apparatus for electronically performing bookkeeping upon a plurality of accounting journal entries (abstract). Specifically, a chart of accounts associated with a plurality of journal entries is read electronically (column 4; lines 10-15). Examiner notes that this represents receiving accounting data from an accounting system. Account numbers includes an indicator of a criteria associated with the particular definition of the chart of accounts (column 4; lines 34-36). Examiner notes that this represents grouping the accounts into financial statement items (i.e. criteria).

Sampson further teaches a double-entry bookkeeping that replaces transaction records in the ledger with an intermediate record. The intermediate record is referenced in the chart of accounts so as to retain balance and transaction totals of the information (column 6; lines 27-33). Examiner notes that this represents computing a financial statement item balance and grouping the financial statement items into totals.

Sampson also teaches a chain of pointers (Figure 11) which link account-section numbers for the accumulation of totals from account section-numbers created from the chart of accounts (figures 5-8). The pointers identify specific matrix records which contain the same account-

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section number the debits to Accounts Receivable. ACCT represents account-section numbers, \$\$ represents the total dollars to the corresponding account accumulated from all entries of identical design, N represents the number of journal entries accumulated and P represents the pointers. (column 12; lines 54). Examiner notes that the pointers and matrix of Sampson represent the doubly linked data structure a display line structure pointers. In addition these pointers which point to the matrix of Sampson are the same as the pointers which point to the LINK vector and LINKCHART field used to by Applicant.

Sampson further teaches that journal entries can be saved in a memory connected to the computer in the order defined by the chain of each design record (column 11; lines 44-47). This is an example of allocating memory spaces for the trial balance data and for a financial statement data structure.

Examiner notes that the break down of the accounts all the way to the credit and debit, double entry practice allows the user of the system to essentially have access to the three levels of detail required by Applicant's claims. Specifically a user is provided with the accounts and balances, the transactions associated with the accounts and finally the debit and credit accounts associated with the transaction (reference Figure 11).

Response to Arguments

In light of Applicant's agreement with Examiner Dye and discussion with Supervisory Patent Examiner Olszewski the amendment filed by Applicant on 7/16/04 will be allowed for purposes of Appeal. In addition, the finality of the Office Action mailed 6/01/04 is withdrawn.

However, Examiner does not believe the Applicant's amendment filed 7/16/04 places the applicant in condition for allowance. In addition, Applicant's arguments filed 7/16/04 have been

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fully considered but they are not persuasive. Applicant asserts that there are no occurrences of Sampson grouping accounts to form financial statement items. Examiner directs Applicant to Figure 8. Specifically, Accounts Receivable, Sales Tax Payable and Sales are all examples of financial statement items. The sum of these items represents grouping financial statement items into totals.

Applicant further asserts that Sampson is simply updating individual account balances. Examiner responds by saying that the individual account balances that are updated by Sampson, represents financial statement items. The updating process thus sums and groups these accounts or financial statement items.

Conclusion

Any inquiry concerning this communication or earlier communications from the examiner should be directed to James A. Kramer whose telephone number is (703) 305-5241. The examiner can normally be reached on Monday - Friday (8AM - 5PM).

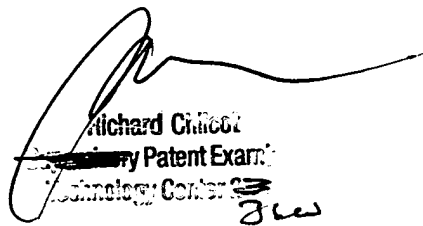
If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Richard Chilcot can be reached on (703) 305-4716. The fax phone number for the organization where this application or proceeding is assigned is 703-872-9306.

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Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).

James A. Kramer
Examiner
Art Unit 3627

jak


Richard Chiriac
Senior Patent Examiner
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